

# **EXHIBIT B**

**Mississippi PERS****Loss Calculation — Diamond Foods, Inc.**

Cusip: 252603105

Ticker: DMND

Period: December 9, 2010 through November 4, 2011

Pre-Class Period Holdings: 0

Class Period Purchases				Class Period Sales			
Trade Date	Quantity	Price	Cost	Trade Date	Quantity	Price	Proceeds
06/03/11	9,400	\$69.03	\$648,882	09/30/11	2,500	\$81.83	\$204,575
06/06/11	3,800	\$70.07	\$266,266				
06/07/11	3,500	\$70.53	\$246,855				
06/08/11	10,300	\$70.19	\$722,957				
06/14/11	2,300	\$70.73	\$162,679				
06/17/11	2,400	\$71.03	\$170,472				
06/22/11	2,200	\$73.97	\$162,734				
06/28/11	2,700	\$74.37	\$200,799				
07/27/11	1,000	\$70.41	\$70,410				
08/02/11	1,700	\$69.56	\$118,252				
08/09/11	500	\$65.02	\$32,510				
08/10/11	100	\$65.09	\$6,509				
08/11/11	1,300	\$68.93	\$89,609				
08/12/11	700	\$70.32	\$49,224				
08/15/11	800	\$71.71	\$57,368				
08/19/11	2,200	\$71.37	\$157,014				
09/27/11	1,400	\$81.80	\$114,520				
09/28/11	2,300	\$80.25	\$184,575				
10/06/11	2,900	\$73.54	\$213,276				
10/18/11	3,600	\$72.94	\$262,585				
10/21/11	2,200	\$68.38	\$150,436				
Total Purchases				Total Sales			
57,300				57,300			
\$4,087,932				\$2,268,479			
FIFO/LIFO Loss				(\$1,819,454)			

\* For sales subsequent to end of class period, used higher of actual sale price versus average closing price from end of class period through sale date